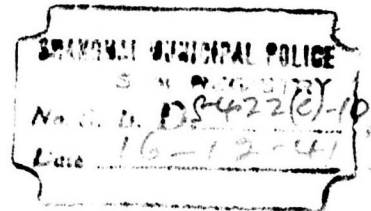


B. 10/7

R.P.



December 11,

41.

P. Koser, Esq.,
Hon. Secretary,
International Committee for the Organisation
of European Immigrants in China,
Sassoon House,
Shanghai.

Sir,

I have to refer to your letter dated November 24, enclosing a copy of a letter to the Acting Deputy Treasurer - Revenue on the subject of tax remission for the premises of your Organisation. Whilst the Council fully appreciates the valuable services rendered by the Organisation, I must state that the Council's policy governing rate remission is strictly applied, and any concession granted on the grounds of services to the Council, as set forth in your letter to the Acting Deputy Treasurer - Revenue, would be a deviation from this policy and set an undesirable precedent.

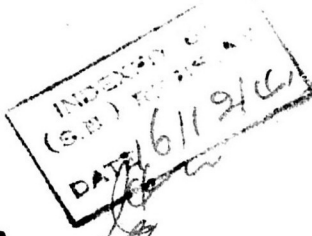
In conclusion I would state that the Council has carefully reconsidered your request for tax remission on charitable grounds, but I regret to inform you that there is nothing further to add to the Deputy Secretary's letter to you dated October 30 on this subject.

I am, Sir,

Your obedient servant,

G. Godfrey Phillips

Secretary & Commissioner General.



KV.

D. 5422

FILE

SHANGHAI MUNICIPAL POLICE
S. B. REGISTRY
No. S. B. D. 5422 (C)-1
Date 4-12-41

December 2, 41.

Secretary & Commissioner General,

S. M. C.

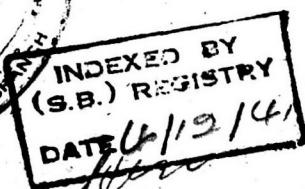
Reference: Your File No. B.10/7
Letter from the International Committee for
the Organization of European Immigrants in China
dated November 24, 1941.

Subject : Remission of Taxation

I forward herewith copy of a Police report on the subject. Although the committee performs charitable work and affords maximum co-operation to the Police, exemption from taxation is not recommended as such a concession would be quoted as a precedent by other well deserving charities seeking similar relief.



CSC/:



H. M. SMYTH

Acting Commissioner of Police.

Special Branch.

November 29, 1941.

INTERNATIONAL COMMITTEE FOR THE
ORGANIZATION OF EUROPEAN IMMIGRANTS IN CHINA

The "I.C." was founded in August 1938 under the name "The International Committee for Granting Relief to European Refugees", and in 1939 was amalgamated with the "Hilfsfond fuer Deutsche Juden". From January 1940 the "I.C." exists under the title "International Committee for the Organization of European Immigrants in China".

The members of the Committee are:-

Sir Victor Sassoon, Bart.,	Chairman.
Mr. A.S. Jaspar		
Mr. Karl Haas		
Brig. B. Morris		
Mr. J.D.E. Shotter (absent)		
Mr. Charles H. Arkwright	Hon. Treasurer.
Mr. Paul Komor	Hon. Secretary.

The "I.C." comprises the following branches:-

FINANCE DIVISION:

This department issues loans to needy refugees in order to enable them to make a living by starting some sort of a business. It was brought into being by Sir Victor Sassoon in 1939 by depositing \$150,000 to the account of the Committee.

THE EMIGRANTS' THRIFTSHOP:

A shop at 55 Nanking Road was put by Sir Victor Sassoon at the disposal of the "I.C." rent free; This shop gives the refugees the opportunity to sell their imported goods directly to the buyer. Surplus derived from this enterprise goes to the "I.C." Milk-Fund.

THE "I.C." MILK-FUND

This department supplies milk to children, pregnant women, sick and old people; it is supported by gifts from the public and from various charitable organizations.

THE "I.C." SCHOOL-FUND

This department is also mainly subsidized by the general public and its purpose is to pay school fees for children whose parents are not in a position to do so.

THE "I.C." COAL & CLOTHES FUND

Was founded to supply the needy with coal and clothes; this fund is also mainly supported by various charitable organizations.

CONCILIATION BOARD

All sorts of questions dealing with the various laws and legal codes enforced in Shanghai are dealt with by this board. It maintains an Arbitration Court for friendly adjustment of civil cases. The Arbitration Court handles some 50 cases a week. It is worth pointing out that this court is often able to enforce its authority, as a great number of the people dealt with are in receipt of financial assistance from the Committee. This department has special branches for issuing of legal documents, such as Certificates of Good Conduct, Certificates of Poverty, Liaison with foreign consulates, attestations of various documents, etc. Recently a Medical and Commercial Registry has been established.

CENTRAL REGISTRY OF ALL IMMIGRANTS

This Registry has some 16,000 cards which are marked with full particulars and contain a photograph of the respective immigrant. It has been a rule that a person who is not thus registered cannot claim assistance

from either the "I.C." or the "Committee for the Assistance of European Refugees in Shanghai". This department has in the past, and still is giving valuable service to the Police, as it informs this section about suspicious characters among the refugees, and at all times co-operates by revealing the addresses and other particulars of persons in whom the Police is interested.

DISPOSAL OF PROPERTIES

The "I.C." has been authorised by the German Consulate to attend inquests of German "J" citizens, and to assume the same authority re the disposal of the property of the deceased which a Consular representative would have. It also assists needy refugees by redeeming their pawned property and returning it to the respective owners; the redemption fee is collected by instalments.

PASSPORT DIVISION

As refugees are no longer able to prolong their German "J" or "stateless" Passports, the "I.C." has issued a Passport of its own (Komorpass). This passport is certified by the D.C. (Special Branch) and is recognized by practically all consulates as an official document of travel. Any application for a Municipal Licence submitted by a refugee must be countersigned by this division.

EMPLOYMENT AGENCY

NURSERY & CHILDREN'S HOME FUND

Built and financed by Sir Victor Sassoon to take care of orphans and children whose parents are working.

"I.C." BASIC ENGLISH SCHOOL

In 1939 the "I.C." Committee established a night-school in order to enable new arrivals from Europe to learn English free of charge.

Special Branch.

November 29, 1941.

INTERNATIONAL COMMITTEE FOR THE
ORGANIZATION OF EUROPEAN IMMIGRANTS IN CHINA.

The "I.C." was founded in August 1938 under the name "The International Committee for Granting Relief to European Refugees", and in 1939 was amalgamated with the "Hilfsfond fuer Deutsche Juden". From January 1940 the "I.C." exists under the title "International Committee for the Organization of European Immigrants in China".

The members of the Committee are:-

Sir Victor Sassoon, Bart., . . . Chairman.

Mr. A. S. Jaspar

Mr. Karl Haas

Brig. B. Morris

Mr. J. D. E. Shotter

Mr. Charles H. Arkwright . . . Hon. Treasurer.

Mr. Paul Komor . . . Hon. Secretary.

The "I.C." comprises the following branches:-

FINANCE DIVISION:

This department issues loans to needy refugees in order to enable them to make a living by starting some sort of a business. It was brought into being by Sir Victor Sassoon in 1939 by depositing \$150,000 to the account of the Committee.

THE IMMIGRANTS' THRIFTSHOP:

A shop at 55 Nanking Road was put by Sir Victor Sassoon at the disposal of the "I.C." rent free; This shop gives the refugees the opportunity to sell their imported goods directly to the buyer. Surplus

FILE

derived from this enterprise goes to the "I.C." Milk-Fund.

THE "I.C." MILK-FUND.

This department supplies milk to children, pregnant women, sick and old people; it is supported by gifts from the public and from various charitable organizations.

THE "I.C." SCHOOL-FUND.

This department is also mainly subsidized by the general public and its purpose is to pay school fees for children whose parents are not in a position to do so.

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Was founded to supply the needy with coal and clothes; this fund is also mainly supported by various charitable organizations.

CONCILIATION BOARD.

All sorts of questions dealing with the various laws and legal codes prevailing in Shanghai are dealt with by this board. It maintains an Arbitration Court for a friendly adjustment of civil cases. The Arbitration Court handles some 50 cases a week. It is worth pointing out that this court is often able to enforce its authority, as a great amount of the people dealt with are in receipt of financial assistance from the Committee. This department has special branches for issuing of legal documents, such as Certificates of Good Conduct, Certificates of Poverty, Liaison with foreign consulates, attestations of various documents, etc. Recently a Medical and Commercial

Registry has been established.

CENTRAL REGISTRY OF ALL IMMIGRANTS.

This Registry has some 16,000 cards which are marked with full particulars and contain a photograph of the respective immigrant. It has been a rule that a person who is not thus registered cannot claim assistance from either the "I.C." or the "Committee for the Assistance of European Refugees in Shanghai". This department has in the past, and still is giving valuable service to the Police, as it informs this section about suspicious characters among the refugees, and at all times co-operates by revealing the addresses and other particulars of persons in whom the Police is interested.

DISPOSAL OF PROPERTIES.

The "I.C." has been authorized by the German Consulate to attend inquests of German "J" citizens, and to assume the same authority re the disposal of the property of the deceased which a Consular representative would have. It also assists needy refugees by redeeming their pawned property and returning it to the respective owners; the redemption fee is collected by instalments.

PASSPORT DIVISION.

As refugees are no longer able to prolong their German "J" or "stateless" Passports, the "I.C." has issued a passport of its own (Komorpass). This passport is certified by the D. C. (Special Branch) and is recognized by practically all consulates as an official document of travel. Any application for a Municipal Licence submitted by a refugee must be countersigned by this division.

EMPLOYMENT AGENCY.

MANAGEMENT OF EUROPEAN HOME SUFF.

Home is financed by Sir Victor Sassoon to take care of orphans and children whose parents are working.

I.C.O. PUBLIC RELATIONS BRANCH.

In 1949 the "I.C.O." Committee established a night-school in order to enable new arrivals from Europe to learn English and face of change.

According to the records of the "I.C.O." there are at present some 15,000 people under the care of the "International Committee for the Organization of European Immigrants in China".

D. D.

A. C. (Special Branch).

Date December 1, 1941.

(Crime Branch) Office Notes

D. C. (Divisions).

I suggest copy of Special Branch memorandum go forward to Council with covering letter giving police opinion that while the Committee performs charitable work and affords maximum co-operation to the Municipal Police, exemption from taxation is not recommended on the ground that such a concession would be quoted as a precedent by other well deserving charities seeking similar relief, thereby putting the Council in an embarrassing position.

A.P.P.
I agree & recommend.



J. H. Robertson

D. C. (C. & S.B.).

SHANGHAI MUNICIPAL POLICE.

REPORT

SHANGHAI MUNICIPAL POLICE
S. M. REGISTRY
No. S. B. D. 422 (C)-10
Date 4-12-41

Special Branch. Station. File No. Date November 29, 1941.

SUBJECT: INTERNATIONAL COMMITTEE FOR THE ORGANIZATION OF EUROPEAN IMMIGRANTS IN CHINA.

The "I.C." was founded in August 1938 under the name "The International Committee for Granting Relief to European Refugees", and in 1939 was amalgamated with the "Hilfsfond fuer Deutsche Juden". From January 1940 the "I.C." exists under the title "International Committee for the Organization of European Immigrants in China".

The members of the Committee are:-

Sir Victor Sassoon, Bart., . . . Chairman.
Mr. A. S. Jaspar
Mr. Karl Haas
Brig. B. Morris
Mr. J. D. E. Shetter (absent)
Mr. Charles H. Arkwright . . . Hon. Treasurer.
Mr. Paul Kemer . . . Hon. Secretary.

The "I.C." comprises the following branches:-

FINANCE DIVISION:

This department issues loans to needy refugees in order to enable them to make a living by starting some sort of a business. It was brought into being by Sir Victor Sassoon in 1939 by depositing \$150,000 to the account of the Committee.

THE IMMIGRANTS' THRIFTSHOP:

A shop at 55 Nanking Road was put by Sir Victor Sassoon at the disposal of the "I.C." rent free; This shop gives the refugees the opportunity to sell their imported goods directly to the buyer. Surplus

A.C. (C & S 15)
A.C. (Divisions)

Commr. of Police.
Sir:
Information.
Whelan
1/12 A. C. (Sp. Br.)

While it is admitted that the "I.C." does help the Police it does not follow that their premises should be exempted from taxes. If this is allowed all other Charity organisations - and there are many - will expect the same privilege

SHANGHAI MUNICIPAL POLICE.

REPORT

2 - Continued. Station. File No. Date

SUBJECT:

derived from this enterprise goes to the "I.C." Milk-Fund.

THE "I.C." MILK-FUND.

This department supplies milk to children, pregnant women, sick and old people; it is supported by gifts from the public and from various charitable organizations.

THE "I.C." SCHOOL-FUND.

This department is also mainly subsidized by the general public and its purpose is to pay school fees for children whose parents are not in a position to do so.

THE "I.C." COAL & CLOTHES FUND.

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CONCILIATION BOARD.

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SHANGHAI MUNICIPAL POLICE.

REPORT

Special Branch Station. File No. Date - 3 - Continued.

SUBJECT:

Registry has been established.

CENTRAL REGISTRY OF ALL IMMIGRANTS.

This Registry has some 16,000 cards which are marked with full particulars and contain a photograph of the respective immigrant. It has been a rule that a person who is not thus registered cannot claim assistance from either the "I.C." or the "Committee for the Assistance of European Refugees in Shanghai". This department has in the past, and still is giving valuable service to the Police, as it informs this section about suspicious characters among the refugees, and at all times co-operates by revealing the addresses and other particulars of persons in whom the Police is interested.

DISPOSAL OF PROPERTIES.

The "I.C." has been authorized by the German Consulate to attend inquests of German "J" citizens, and to assume the same authority re the disposal of the property of the deceased which a Consular representative would have. It also assists needy refugees by redeeming their pawned property and returning it to the respective owners; the redemption fee is collected by instalments.

PASSPORT DIVISION.

As refugees are no longer able to prolong their German "J" or "stateless" Passports, the "I.C." has issued a Passport of its own (Kemorpass). This passport is certified by the D. G. (Special Branch) and is recognized by practically all consulates as an official document of travel. Any application for a Municipal Licence submitted by a refugee must be countersigned by this division.

EMPLOYMENT AGENCY.

SHANGHAI MUNICIPAL POLICE.

REPORT

- 4 - Continued. Station. File No. Date

SUBJECT:

NURSERY & CHILDREN'S HOME FUND.

Built and financed by Sir Victor Sassoon to take care of orphans and children whose parents are working.

"I.C." BASIC ENGLISH SCHOOL.

In 1939 the "I.C." Committee established a night-school in order to enable new arrivals from Europe to learn English free of charge.

According to the records of the "I.C." there are at present some 15.000 people under the care of the "International Committee for the Organization of European Emigrants in China".

6/29/41
6/30/41

D. S. Danemanis
D. S.

A. G. (Special Branch).

25 NOV. 1941.

B 10/7

I. C.

POLICE FORCE
FOR COMMENT

**THE INTERNATIONAL COMMITTEE FOR THE
ORGANIZATION OF EUROPEAN IMMIGRANTS
IN CHINA.**

Shanghai, 24th November, 1941.

**The Secretary & Commissioner General,
Shanghai Municipal Council.
SHANGHAI.**

Sir,

I beg to enclose copy of a letter addressed to the Deputy Treasurer - Revenue on the subject of the remission of taxation where the premises of this Organisation are concerned.

Inasmuch as the contents of my letter speak for themselves, I have nothing to add except to say that I consider my request fully justified and trust that it will be accorded due consideration.

I am,

Sir,

Your obedient servant,

Sgd. Paul Komor

Hon. Secretary.

THE INTERNATIONAL COMMITTEE FOR THE
ORGANISATION OF EUROPEAN IMMIGRANTS
IN CHINA.

Shanghai 24th November, 1941.

The Deputy Treasurer - Revenue,
Finance Department, Revenue Office
Shanghai Municipal Council,
SHANGHAI.

Sir,

This is to acknowledge the receipt of your letter dated November 20, 1941, wherein you repeat your previous statement that the tax-regulations do not permit the remission of taxation, where Headquarters of charitable organisations are concerned.

I regret that I cannot leave this matter rest, because I feel that if such regulations have existed in the past, that is not a reason why they could not be amended with a view to alleviate the financially difficult position which Charity Organisations find themselves in at present. Apart from this, I would observe that this Organisation has been, and still is, rendering services to the Shanghai Municipal Council and its various Departments, free of charge, which are of considerable value, to say the least. It might interest you to learn that the premises taxed by you contain an extensive card-index of nearly 20,000 records and photos of Central European Immigrants, of which the Police has been making use on numerous occasions. I do not wish to enlarge upon this subject, but leave it to you to obtain verification of these facts from the Department-Chiefs concerned.

Under these circumstances, the exemption of our premises from taxation should be granted as a token of the Council's appreciation for the work done by the "I.C."

I would appreciate it very much, if you would submit my letter to the Council for renewed consideration of my request to exempt the "I.C." premises from the payment of General Municipal Rate. I take it that it is not necessary for me to submit a request for exemption from the payment of the Special Business Tax.

Yours faithfully,

(Sgd.) Paul Komor

Hon. Secretary.

ccs. Comm.& Secret.General,
Act.Comm. of Police,
Comm. of Public Health.

"I. C."
SASSOON HOUSE
SHANGHAI.
CABLES: "ICYGRAM"
P. O. BOX 2140
TELEPHONE 16637

THE INTERNATIONAL COMMITTEE FOR THE
ORGANIZATION OF EUROPEAN IMMIGRANTS
IN CHINA

SHANGHAI 24th November, 1941.

Fa.

The Acting Commissioner of Police,
SHANGHAI MUNICIPAL COUNCIL,

SHANGHAI.

Sir,

I beg to enclose a letter in copy, addressed to the Deputy Treasurer - Revenue, on the subject of the remission of taxation where the premises of this Organisation are concerned.

Inasmuch as the contents of my letter speak for themselves, I have nothing to add and leave it to you to furnish additional information to the Council or to the Revenue Office as to the work done by the "I.C." in the interest of the Police and the SMC.

I am,

Sir,

Your obedient servant,

Paul K...
Hon. Secretary.

1 Encl.

See by a/c
2/6

"I. C."
SASSOON HOUSE
SHANGHAI.
CABLES: "ICYGRAM"
P. O. BOX 2140
TELEPHONE 18637
Pa.

THE INTERNATIONAL COMMITTEE FOR THE
ORGANIZATION OF EUROPEAN IMMIGRANTS
IN CHINA

24th November, 1941.
SHANGHAI.

The Deputy Treasurer - Revenue,
Finance Department, Revenue Office,
Shanghai Municipal Council,
SHANGHAI.

Sir,

This is to acknowledge the receipt of your letter dated November 20, 1941, wherein you repeat your previous statement that the tax-regulations do not permit the remission of taxation, where Headquarters of charitable organisations are concerned.

I regret that I cannot leave this matter rest, because I feel that if such regulations have existed in the past, that is not a reason why they could not be amended with a view to alleviate the financially difficult position which Charity Organisations find themselves in at present. Apart from this, I would observe that this Organisation has been, and still is, rendering services to the Shanghai Municipal Council and its various Departments, free of charge, which are of considerable value, to say the least. It might interest you to learn that the premises taxed by you contain an extensive card-index of nearly 20,000 records and photos of Central European Immigrants, of which the Police has been making use on numerous occasions. I do not wish to enlarge upon this subject, but leave it to you to obtain verification of these facts from the Department-Chiefs concerned.

Under these circumstances, the exemption of our premises from taxation should be granted as a token of the Council's appreciation for the work done by the "I.C."

I would appreciate it very much, if you would submit my letter to the Council for renewed consideration of my request to exempt the "I.C." premises from the payment of General Municipal Rate. I take it that it is not necessary for me to submit a request for exemption from the payment of the Special Business Tax.

Yours faithfully,

Gen. Secretary.

ccs. Comm. & Secret. General,
Act. Comm. of Police,
Comm. of Public Health.

44/480

No. B10/7

29 NOV. 1941
POLICE FORCE

W.B.

November 28, 41.

The Secretary & Commissioner General.

Letter dated November 24, from the International Committee for the Organization of European Immigrants in China, requesting reconsideration of the Council's decision to refuse to grant remission of taxation on the premises occupied by their Committee at No. 20 Manking Road.

I would refer to my report dated October 30, 1941 on this subject which shows clearly that these premises are non-exemptable under the Council's ruling applicable to rate remission in respect of charity organizations.

The claim that this organization renders valuable services to the Council is irrelevant and any concession on these grounds would create an undesirable precedent.

I recommend, therefore, that the International Committee for the Organization of European Immigrants in China be informed that no departure can be made from the Council's fixed rule governing rate remission which is strictly applied.

Copies of letter dated November 17 from the "I.C." and my reply dated November 20, 1941 are annexed.

P. Power.

Acting Deputy Treasurer - Revenue.

Shanghai Municipal Council.


COUNCIL CHAMBER.
SHANGHAI.

December 2,1941.

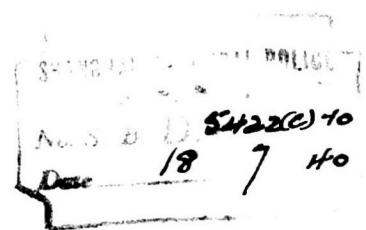
The Acting Commissioner of Police.

Subject:- Letter from The International Committee for the
Organization of European Immigrants in China dated
24/11/41 re remission of taxation.

It would be appreciated if you could now forward your comment
on the above matter sent to you on November 25, 1941.



Assistant Secretary.



July 16, 1940.

Y. Sugiyama, Esq.,
Harbour Master (Additional),
Harbour Master's Office,
Chinese Maritime Customs,
Shanghai.

Sir,

I have the honour to acknowledge receipt of your letter of July 13 and to express the Council's appreciation of the promised co-operation of the Customs' River Police with the Municipal Police in respect of the restrictions upon the entry of Jewish refugees into Shanghai.

I have the honour to be,

Sir,

Your obedient servant,

J. Godfrey Phillips

Secretary & Commissioner General.

*File submitted - R.M.
19/7/40*

rm/

K 38/1

16 JUL 1940
~~POLICE FORM~~

Chinese Maritime Customs,
Harbour Master's Office.
Shanghai, 13th July 1940.

Sir,

I have the honour to acknowledge your communication of the 12th instant, in regard to International Settlement Municipal Police seeking co-operation of Customs River Police when boarding vessels in harbour to implement the regulations restricting the entry of Jewish refugees into Shanghai, and, also, inviting the nomination of a Customs River Police officer to maintain a constant liaison with Municipal Police. And in reply thereto, I agree to such co-operation as requested, and would suggest that the liaison be maintained between the Municipal Police and River Police Headquarters, situate in the Harbour Master's Office Building, opposite the Custom House, The Bund.

I have the honour to be,

Sir,

Your obedient Servant,

Y. Sugiyama

Harbour Master
(Additional)

G. Godfrey Phillips, Esq.,
Secretary & Commissioner General,
Shanghai Municipal Council.

P.

July 12,

40.

Y. Sugiyama, Esq.,
Harbour Master (Additional),
Harbour Master's Office,
Chinese Maritime Customs,
Shanghai.

Sir,

I have the honour to refer to your letter of June 28 and my acknowledgement of June 28, on the subject of the functioning of the Municipal Police on vessels in the harbour in connection with the entry of Jewish refugees.

I have to assure you that the Municipal Police will gladly seek the co-operation of the Customs River Police in carrying out measures on ships in the harbour designed merely to implement the regulations restricting the entry of Jewish refugees into Shanghai. As you are doubtless aware, these regulations were drawn up by the Settlement Authorities in consultation with the Japanese Authorities.

I wish to avail myself of this opportunity to invite your nomination of an officer of the Customs River Police with whom the Municipal Police would be very pleased to maintain a constant liaison.

I have the honour to be,

Sir,

Your obedient servant,

G. Godfrey Phillips

Secretary & Commissioner General.

GPR: